



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Sefket Muslimovic  
DOCKET NO.: 17-01114.001-R-1  
PARCEL NO.: 07-07-410-039

The parties of record before the Property Tax Appeal Board are Sefket Muslimovic, the appellant, by attorney Gregory Riggs of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$10,539  
**IMPR.:** \$106,656  
**TOTAL:** \$117,195

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a two-story dwelling with a wood siding exterior containing 2,734 square feet of living area. The dwelling was built in 2014. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 525 square feet of building area. The property has a 7,347 square foot site and is located in Gurnee, Warren Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings with wood siding ranging in size from 2,914 to 3,148 square feet of living area. The dwellings were built in 1998 and 2000. Each home has a basement with two having finished area, central air conditioning, one fireplace and an attached garage ranging in size from 550 to 671 square feet of building area. The properties have sites ranging in size from 13,202 to 14,527 square feet of

ground area and are located from .86 to 4.77 miles from the subject property. The sales occurred from December 2015 to January 2017 for prices ranging from \$299,900 to \$365,000 or from \$99.04 to \$115.95 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$101,970.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,195. The subject's assessment reflects a market value of \$353,529 or \$129.31 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings with wood siding containing from 2,006 to 2,619 square feet of living area. The dwellings were built in 1990 and 1992. Each comparable has a basement with two having finished area, central air conditioning and an attached garage ranging in size from 399 to 651 square feet of building area. Three comparables each have one fireplace. The properties have sites ranging in size from 9,905 to 14,976 square feet of land area and are located from .118 to .733 miles from the subject property. The sales occurred from June 2015 to March 2017 for prices ranging from \$249,000 to \$378,000 or from \$123.33 to \$144.33 per square foot of living area, land included. The board of review requested the assessment be sustained.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 and board of review sales #3 and #4 as these comparables were most similar to the subject in location, size and features. These four sales range in size from 2,346 to 3,148 square feet of living area. The homes were built from 1990 to 2000 and were from 14 to 24 years older than the subject dwelling. These comparables sold for prices ranging from \$300,500 to \$378,000 or from \$113.25 to \$144.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$353,529 or \$129.31 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well supported considering the subject dwelling's superior age relative to these properties. Less weight is given appellant's sale #2 due to differences from the subject in location. Less weight is given board of review sales #1 and #2 due to differences from the subject dwelling in size. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 21, 2020



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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